

## GENERAL INSTRUCTIONS

**Purpose of Form.** You must file an amended Maine income tax return if (1) you have filed an amended federal income tax return that affects your Maine income tax liability; (2) the Internal Revenue Service has made a change or correction to your federal income tax return that affects your Maine income tax liability; or (3) an error has been made in the filing of your original Maine income tax return.

Use 1040X-ME to correct Maine income tax returns for any tax year. File a separate Form 1040X-ME for each year you are amending. If you are changing your federal return, you may also have to change your state return.

**When to File.** Amended Maine income tax returns must be filed within 90 days of the final determination of the change or correction or the filing of the federal amended return.

File Form 1040X-ME only after you have filed your original return. Generally, to receive a refund of taxes paid, Form 1040X-ME must be filed within 3 years after the date the original return was filed, or within 3 years after the date the tax was paid, whichever is later. A return filed early is considered filed on the date it was due.

A Form 1040X-ME based on a bad debt or worthless security must generally be filed within 7 years after the due date of the return for the tax year in which the debt or security became worthless.

**Carryback Claims.** If Form 1040X-ME is used as a carryback claim, you must attach copies of pages 1 and 2 of the Maine income tax return and schedules, if applicable, for the year in which the loss originated. At the top of these forms, write "Attachment to Form 1040X-ME - Copy Only - Do Not Process."

**Information on Income, Deductions, etc.** If you have questions, such as what income is taxable or what expenses are deductible, the instructions for the original return you are amending may help you. Be sure to use the Tax Table or Tax Rate Schedules for the year amended to calculate the corrected tax. The related schedules and forms may also help you. To receive prior year forms, schedules, and instructions, call 1-207-624-7894. (1999 and 2000 forms, schedules, and instructions are also available on Maine Revenue Services Web site at <http://janus.state.me.us/revenue/>.)

**Death of Taxpayer.** If you are filing Form 1040X-ME for a deceased taxpayer, write in the date of death in the spaces above the signature area of the return.

If you are filing Form 1040X-ME as a surviving spouse filing a joint return with the deceased, write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

**Claiming a Refund for a Deceased Taxpayer.** If you are a surviving spouse filing a joint return with the deceased, file only Form 1040X-ME to claim the refund. If you are a court-appointed personal representative or any other person claiming a deceased taxpayer's refund, file Form 1040X-ME and attach **Form 1310ME**, Statement of Person Claiming a Refund Due a Deceased Taxpayer, and any other information required by its instructions.

**Paid Preparers.** Generally, anyone you pay to prepare your return must sign it. A preparer who is required to sign your return must sign it by hand in the space provided and give you a copy of the return for your records. Someone who prepares your return for you but does not charge you should not sign your return.

## SPECIFIC INSTRUCTIONS

Above your name, enter the calendar-year or fiscal-year of the return you are amending.

**Name, Address, and Social Security Number.** If amending a joint return, list your names and Social Security numbers in the same order as shown on the original return. If your post office does not deliver mail to your home and you have a P.O. Box, enter the box number instead of your home address. If your address is outside the United States or its possessions or territories, enter the information on the line for "City, state, and ZIP code" in the following order: city, province or state, postal code, and the name of the country. **Do not** abbreviate the country name.

**Age and Blindness.** Check the appropriate boxes for you and your spouse if you or your spouse were 65 or over and/or blind for federal income tax purposes for the tax year being amended.

**Commercial Farming or Fishing.** Check the box if at least two-thirds of your gross income during the tax year being amended was from commercial farming or fishing. Include your spouse's income in your calculation if you are filing a joint return.

**Filing Status.** If you and your spouse are changing from separate returns to a joint return, enter in column A the amounts from your return as originally filed or as previously adjusted. Next, combine the amounts from your spouse's return as originally filed or as previously adjusted with any other changes you or your spouse are making to determine the amounts to enter in column B. If your spouse did not file an original return, include your spouse's income, deductions, credits, etc., in determining the amounts to enter in Column B. Both of you must sign Form 1040X-ME. If there is any tax due, it must be paid in full.

**Columns A-C.** In **Column A**, enter amounts from your return as originally filed or as you last amended it.

In **Column B**, enter the net increase or net decrease for each line you are changing. Show all decreases in parentheses. Explain each change on page 2 of the form and attach any related schedule or form. For example, if you are amending your return to itemize deductions, attach **Schedule A (federal Form 1040)**. **When filing Maine Form 1040X-ME, be sure to attach a copy of your federal amended return (Form 1040X) or the Internal Revenue agent's report.** If you need more space, show the required information on an attached statement.

In **Column C**, add the increase in Column B to the amount in Column A, or subtract the Column B decrease from Column A. For any item you do not change, enter the amount from Column A in Column C.

**Example.** Anna Arbor had originally reported \$15,000 as her total income on her 2000 return. She received an additional Form W-2 for \$1,000 after she filed her tax return. Ms. Arbor would complete line 1 of Form 1040X-ME as follows:

Income and Deductions (Note: Be sure to complete the reverse side)	A. As last filed or adjusted	B. Net Change (Explain on page 2)	C. Correct amount
1. Federal Adjusted gross income ..... 1.	\$15,000	\$1,000	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <div style="border-right: 1px solid black; padding: 0 5px;"> </div> <div style="border-right: 1px solid black; padding: 0 5px;"> </div> <div style="border-right: 1px solid black; padding: 0 5px;">1</div> <div style="border-right: 1px solid black; padding: 0 5px;">6</div> <div style="border-right: 1px solid black; padding: 0 5px;">,</div> <div style="border-right: 1px solid black; padding: 0 5px;">0</div> <div style="border-right: 1px solid black; padding: 0 5px;">0</div> <div style="border-right: 1px solid black; padding: 0 5px;">0</div> <div style="border-right: 1px solid black; padding: 0 5px;">.</div> <div style="border-right: 1px solid black; padding: 0 5px;">0</div> <div style="border-right: 1px solid black; padding: 0 5px;">0</div> </div>

Ms. Arbor would also report any additional income tax withheld on line 15 in Column B.

#### **Special Instructions:**

- Line 2.** For tax years beginning in 2000, include in **line 2 (Income modifications)**, your PENSION INCOME DEDUCTION. Enter the result of combining lines 15 and 15a of the 2000 Maine Form 1040ME.
- Line 4.** Modify itemized deductions claimed on **line 4**, Column C according to the modifications required by Maine Form 1040ME, Schedule 2.
- Line 7.** To determine the tax for **line 7**, Column C, utilize the tax tables from the instruction booklet you used to file the original return.
- Line 11.** The correct amount of your voluntary contributions and park passes listed on **line 11** must agree with the total amount shown on your original return.
- Line 20.** The overpayment on **line 20** includes any carry forward amount shown on the original return.
- Line 21.** If **line 21** is a negative amount, treat it as a positive amount and add it to the amount on line 14. Enter the result on line 22. This is the amount you owe. If you owe additional tax on line 22, we will calculate the interest and send you a bill.

**Mail completed form to Maine Revenue Services, P.O. Box 1067, Augusta, Maine 04332-1067.**